

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 112: WATERCRAFT EXCISE TAX**

**§1502. EXCISE TAX IN LIEU OF PROPERTY TAXES**

The excise tax imposed by this chapter is in lieu of all property taxes on watercraft. [1983, c. 92, Pt. B, §9 (NEW).]

**1. Collection; reimbursement.**

[1983, c. 632, Pt. A, §6 (NEW); 1983, c. 632, Pt. A, §16 (RP) .]

SECTION HISTORY

1983, c. 92, §B9 (NEW). 1983, c. 632, §§A6,A16,B6, B7 (AMD).

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